

## ***Taxation statistics 2009–10***

### **Table 15: Personal tax**

#### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

##### **Part E: Business and professional items**

###### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

\* Taxpayers with Total business income greater than \$0.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

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### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Total individuals	no.	1,355	295,360	394,120	119,240
<b>Personal Services Income (PSI)</b>					
PSI - Voluntary agreement	no.	0	180	235	25
	\$	0	4,739,259	5,358,355	895,089
PSI - Labour hire or other	no.	5	1,195	920	115
	\$	292,918	19,128,526	15,399,774	2,360,855
PSI - Other	no.	15	1,895	1,240	250
	\$	487,456	25,543,547	31,118,366	13,230,080
PSI - Principal work deductions	no.	5	110	45	10
	\$	3,473	675,947	262,750	192,581
PSI - Other deductions	no.	15	1,345	975	195
	\$	162,420	5,647,189	5,873,023	2,111,962
<b>Business Income</b>					
Business income/gross payment - ABN not quoted - PP	no.	0	170	125	15
	\$	0	491,033	2,699,557	949,981
Business income/gross payment - ABN not quoted - NPP	no.	5	1,185	760	110
	\$	1,522	3,603,319	15,260,311	5,418,425
Gross payments foreign withholding - NPP	no.	0	155	180	35
	\$	0	731,363	3,921,087	1,825,806
Business income/gross payment - Voluntary - PP	no.	5	95	155	40
	\$	-10,878	368,175	3,827,131	2,277,707
Business income/gross payment - Voluntary - NPP	no.	5	860	2,535	1,570
	\$	17,414	3,493,640	64,555,680	84,308,167
Business income/gross payment - Labour hire or other - PP	no.	0	145	120	15
	\$	0	441,435	2,526,727	669,834
Business income/gross payment - Labour hire or other - NPP	no.	5	2,905	3,385	615
	\$	264	10,095,828	71,389,676	29,298,774
Assessable government industry payments - PP	no.	10	1,785	3,775	1,585
	\$	10,352	3,474,257	13,820,412	5,925,031
Assessable government industry payments - NPP	no.	5	1,845	2,710	1,490
	\$	-3,363	5,757,395	32,897,889	20,095,961

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## **Table 15: Personal tax**

### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Total individuals	no.	58,045	109,135	38,425	17,470
<b>Personal Services Income (PSI)</b>					
PSI - Voluntary agreement	no.	15	10	5	5
	\$	619,559	409,533	18,278	77,260
PSI - Labour hire or other	no.	40	70	15	10
	\$	921,238	2,914,497	473,676	217,006
PSI - Other	no.	115	140	45	25
	\$	13,092,458	13,369,440	4,300,273	1,100,931
PSI - Principal work deductions	no.	5	10	5	0
	\$	132,635	187,766	56,737	0
PSI - Other deductions	no.	85	95	25	20
	\$	6,768,780	1,866,842	1,166,887	90,966
<b>Business Income</b>					
Business income/gross payment - ABN not quoted - PP	no.	10	10	5	0
	\$	493,836	1,045,955	634,750	0
Business income/gross payment - ABN not quoted - NPP	no.	60	105	35	15
	\$	3,980,740	11,139,860	8,385,580	6,373,200
Gross payments foreign withholding - NPP	no.	20	45	25	10
	\$	1,315,441	6,218,916	7,569,256	3,910,685
Business income/gross payment - Voluntary - PP	no.	20	20	5	0
	\$	1,338,475	2,162,170	444,097	0
Business income/gross payment - Voluntary - NPP	no.	690	360	30	5
	\$	51,155,984	37,645,791	6,198,493	2,109,607
Business income/gross payment - Labour hire or other - PP	no.	10	10	5	0
	\$	413,481	1,763,097	612,432	0
Business income/gross payment - Labour hire or other - NPP	no.	225	315	30	5
	\$	15,926,711	35,893,741	6,089,319	1,713,616
Assessable government industry payments - PP	no.	1,160	3,250	1,345	505
	\$	5,025,447	19,353,978	14,505,758	7,868,642
Assessable government industry payments - NPP	no.	1,510	4,820	1,960	800
	\$	13,530,047	48,901,346	32,139,459	23,816,473

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#### **Part E: Business and professional items**

		\$1,000,001-\$2,000,000	\$2,000,001-\$10,000,000	\$10,000,001 or more	Total
Total individuals	no.	7,060	3,735	450	<b>1,044,390</b>
<b>Personal Services Income (PSI)</b>					
PSI - Voluntary agreement	no.	0	0	0	<b>465</b>
	\$	0	0	0	<b>12,117,333</b>
PSI - Labour hire or other	no.	5	5	5	<b>2,380</b>
	\$	276,669	27,140	30,454	<b>42,042,753</b>
PSI - Other	no.	15	10	5	<b>3,745</b>
	\$	632,198	314,848	76,234	<b>103,265,831</b>
PSI - Principal work deductions	no.	5	5	0	<b>190</b>
	\$	2,001	280	0	<b>1,514,170</b>
PSI - Other deductions	no.	10	5	5	<b>2,765</b>
	\$	128,228	692	5,023	<b>23,822,012</b>
<b>Business Income</b>					
Business income/gross payment - ABN not quoted - PP	no.	0	0	0	<b>335</b>
	\$	0	0	0	<b>6,315,112</b>
Business income/gross payment - ABN not quoted - NPP	no.	10	5	0	<b>2,285</b>
	\$	12,208,280	20,800,287	0	<b>87,171,524</b>
Gross payments foreign withholding - NPP	no.	5	5	0	<b>470</b>
	\$	3,013,608	3,116,596	0	<b>31,622,758</b>
Business income/gross payment - Voluntary - PP	no.	0	0	0	<b>330</b>
	\$	0	0	0	<b>10,406,877</b>
Business income/gross payment - Voluntary - NPP	no.	5	5	0	<b>6,055</b>
	\$	698,735	10,080	0	<b>250,193,591</b>
Business income/gross payment - Labour hire or other - PP	no.	0	0	0	<b>300</b>
	\$	0	0	0	<b>6,427,006</b>
Business income/gross payment - Labour hire or other - NPP	no.	5	5	0	<b>7,490</b>
	\$	293,437	2,701,686	0	<b>173,403,052</b>
Assessable government industry payments - PP	no.	155	55	5	<b>13,620</b>
	\$	5,160,232	3,139,363	90,297	<b>78,373,769</b>
Assessable government industry payments - NPP	no.	295	140	5	<b>15,575</b>
	\$	32,149,327	68,750,732	294,433	<b>278,329,699</b>

# **Taxation statistics 2009–10**

## **Table 15: Personal tax**

### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Other business income - PP	no.	205	28,305	28,300	6,260
	\$	-2,610,104	104,597,199	648,084,481	324,759,483
Other business income - NPP	no.	1,165	260,610	362,775	112,515
	\$	-20,145,786	1,054,572,929	9,656,146,419	6,867,027,314
Total business income - PP	no.	205	29,810	29,070	6,365
	\$	-2,610,630	109,384,859	670,958,308	334,582,036
Total business income - NPP	no.	1,165	266,650	368,905	114,385
	\$	-20,129,949	1,078,254,474	9,844,171,062	7,007,974,447
Total business income	no.	0	295,360	394,120	119,240
	\$	-22,740,579	1,187,639,333	10,515,129,370	7,342,556,483
<b>Business Expenses</b>					
Opening stock	no.	75	17,070	31,930	11,405
	\$	3,867,387	146,898,081	445,423,253	210,260,857
Purchases & other costs	no.	110	35,945	69,990	28,650
	\$	6,385,403	129,143,902	782,297,360	608,156,817
Closing stock	no.	75	19,250	33,835	12,040
	\$	4,610,582	175,894,148	491,669,840	229,664,551
Cost of sales	no.	135	42,355	77,415	30,070
	\$	5,642,208	100,147,835	736,050,773	588,753,123
Foreign resident withholding expenses	no.	0	70	125	40
	\$	0	186,060	871,074	439,307
Contractor/subcontractor & commission expenses	no.	70	7,525	28,515	17,640
	\$	410,755	14,248,126	138,863,658	150,719,662
Superannuation expenses	no.	5	715	6,465	5,875
	\$	15,952	1,095,052	14,146,053	16,948,909
Bad Debts	no.	15	675	1,850	845
	\$	58,317	1,172,191	3,743,556	2,026,813
Lease expenses	no.	20	2,245	8,080	4,740
	\$	58,665	5,247,736	54,805,908	47,292,012
Rental expenses	no.	85	18,270	49,850	22,060
	\$	460,571	41,721,697	284,343,002	216,195,757
Interest expenses within Australia	no.	315	14,340	48,735	29,140
	\$	1,764,650	56,889,950	199,946,468	111,653,492
Interest expenses overseas	no.	10	490	1,320	640
	\$	78,256	1,583,444	5,261,210	2,645,225
Depreciation expenses	no.	430	100,425	217,585	87,730
	\$	901,670	144,381,506	562,004,441	330,498,793

# Taxation statistics 2009–10

## Table 15: Personal tax

### Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>

#### Part E: Business and professional items

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Other business income - PP	no.	3,625	8,060	3,075	1,370
	\$	258,360,981	992,938,520	757,422,915	517,817,103
Other business income - NPP	no.	54,600	102,835	36,465	16,800
	\$	4,665,512,184	15,621,315,936	12,513,399,317	11,395,530,766
Total business income - PP	no.	3,670	8,125	3,095	1,375
	\$	265,632,220	1,017,263,720	773,619,952	525,685,745
Total business income - NPP	no.	55,380	103,540	36,585	16,835
	\$	4,751,421,107	15,761,115,590	12,573,781,424	11,433,454,347
Total business income	no.	58,045	109,135	38,425	17,470
	\$	5,017,053,327	16,778,379,310	13,347,401,376	11,959,140,092
<b>Business Expenses</b>					
Opening stock	no.	7,515	22,865	11,495	5,860
	\$	175,556,376	746,279,196	673,554,685	634,444,779
Purchases & other costs	no.	17,510	44,670	18,740	8,845
	\$	554,705,640	3,078,222,172	3,503,042,905	3,895,340,167
Closing stock	no.	7,840	23,685	11,765	5,925
	\$	185,793,367	797,156,288	706,684,853	626,324,971
Cost of sales	no.	18,310	46,150	19,285	9,050
	\$	544,468,649	3,027,345,080	3,469,912,737	3,903,459,975
Foreign resident withholding expenses	no.	20	50	20	15
	\$	384,409	1,512,496	2,481,351	3,273,668
Contractor/subcontractor & commission expenses	no.	12,895	34,025	12,160	4,900
	\$	154,103,410	840,065,986	702,785,057	528,370,141
Superannuation expenses	no.	5,670	24,205	16,065	8,415
	\$	19,589,280	115,820,793	146,701,459	141,079,455
Bad Debts	no.	605	1,960	1,240	850
	\$	1,513,182	7,125,881	8,763,372	8,498,309
Lease expenses	no.	2,815	6,140	3,030	1,720
	\$	28,719,633	60,916,491	38,872,590	33,664,033
Rental expenses	no.	12,870	34,830	16,270	7,610
	\$	152,789,724	625,325,698	477,700,233	316,478,226
Interest expenses within Australia	no.	19,685	48,200	21,980	11,280
	\$	90,652,850	328,359,479	270,594,769	232,546,752
Interest expenses overseas	no.	435	905	405	230
	\$	2,581,916	6,281,428	3,689,506	3,060,107
Depreciation expenses	no.	46,985	91,705	32,700	14,265
	\$	229,628,018	649,499,000	363,892,060	222,449,625

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#### **Part E: Business and professional items**

		\$1,000,001-\$2,000,000	\$2,000,001-\$10,000,000	\$10,000,001 or more	Total
Other business income - PP	no.	560	220	20	<b>80,000</b>
	\$	294,917,609	280,109,628	98,517,918	<b>4,274,915,733</b>
Other business income - NPP	no.	6,860	3,660	445	<b>958,730</b>
	\$	9,295,215,433	13,822,886,067	11,679,077,988	<b>96,550,538,567</b>
Total business income - PP	no.	565	220	20	<b>82,520</b>
	\$	300,077,841	283,248,991	98,608,215	<b>4,376,451,257</b>
Total business income - NPP	no.	6,885	3,675	445	<b>974,455</b>
	\$	9,343,578,820	13,918,265,448	11,679,372,421	<b>97,371,259,191</b>
Total business income	no.	7,060	3,735	450	<b>1,043,035</b>
	\$	9,643,656,661	14,201,514,439	11,777,980,636	<b>101,747,710,448</b>
<b>Business Expenses</b>					
Opening stock	no.	2,995	2,300	255	<b>113,770</b>
	\$	521,991,559	855,472,965	356,646,194	<b>4,770,395,332</b>
Purchases & other costs	no.	4,215	3,155	430	<b>232,265</b>
	\$	4,393,339,838	10,528,622,523	9,816,628,305	<b>37,295,885,032</b>
Closing stock	no.	3,020	2,320	260	<b>120,015</b>
	\$	528,077,823	850,153,070	291,136,858	<b>4,887,166,351</b>
Cost of sales	no.	4,285	3,175	430	<b>250,660</b>
	\$	4,387,253,574	10,533,942,418	9,882,137,641	<b>37,179,114,013</b>
Foreign resident withholding expenses	no.	5	5	5	<b>350</b>
	\$	1,884,839	486,468	27	<b>11,519,699</b>
Contractor/subcontractor & commission expenses	no.	1,660	675	60	<b>120,120</b>
	\$	313,108,445	184,871,058	10,755,329	<b>3,038,301,627</b>
Superannuation expenses	no.	3,175	1,270	70	<b>71,940</b>
	\$	79,369,227	53,694,361	8,876,048	<b>597,336,589</b>
Bad Debts	no.	310	200	5	<b>8,555</b>
	\$	5,569,467	14,556,532	65,455	<b>53,093,075</b>
Lease expenses	no.	720	380	15	<b>29,900</b>
	\$	20,113,749	16,871,658	1,348,870	<b>307,911,345</b>
Rental expenses	no.	2,865	1,300	85	<b>166,090</b>
	\$	164,134,456	143,744,925	38,768,520	<b>2,461,662,809</b>
Interest expenses within Australia	no.	4,800	2,535	265	<b>201,275</b>
	\$	162,647,338	163,171,203	30,439,428	<b>1,648,666,379</b>
Interest expenses overseas	no.	95	70	10	<b>4,610</b>
	\$	4,442,836	2,668,163	1,026,685	<b>33,318,776</b>
Depreciation expenses	no.	5,295	2,390	195	<b>599,710</b>
	\$	109,625,472	67,779,073	9,693,679	<b>2,690,353,337</b>

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### Table 15: Personal tax

#### Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>

#### Part E: Business and professional items

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Motor vehicle expenses	no.	220	127,880	278,465	96,365
	\$	666,996	204,559,601	1,074,054,905	593,318,450
Repairs & maintenance	no.	135	30,525	84,805	34,670
	\$	205,150	32,902,086	132,251,901	69,431,295
Other expenses	no.	910	231,455	368,050	116,525
	\$	6,199,294	613,135,003	2,759,144,684	1,780,087,465
Total expenses - PP	no.	170	27,125	28,870	6,575
	\$	4,004,777	275,816,117	856,232,692	342,651,833
Total expenses - NPP	no.	865	232,020	356,705	113,285
	\$	4,179,495	935,971,349	5,098,593,859	3,563,029,368
Total business expenses	no.	1,020	257,920	381,965	118,390
	\$	16,462,484	1,217,270,287	5,965,487,633	3,910,010,303
<b>Business Reconciliation Items</b>					
Deduction - environmental protection expenses	no.	0	90	215	95
	\$	0	74,596	306,183	180,647
Section 40-880 deduction	no.	5	215	245	85
	\$	401	402,669	659,140	279,024
Business deduction for project pool	no.	0	30	70	35
	\$	0	22,288	252,755	170,901
Small business and general business tax break	no.	20	5,730	19,360	11,215
	\$	121,489	30,640,221	156,257,290	110,944,776
Land degradation expenses	no.	5	255	630	190
	\$	4,081	711,130	1,958,326	973,554
Income reconciliation adjustments	no.	110	3,455	5,270	2,045
	\$	4,213,819	-20,828,639	-72,021,374	-34,037,510
Expense reconciliation adjustments	no.	20	3,690	7,565	3,515
	\$	-30,600	-2,946,052	-4,412,634	-1,964,004
<b>Net Business Income or Loss from Business this year</b>					
Net income or loss from business this year - PP	no.	215	30,060	29,780	6,650
	\$	-6,226,259	-174,117,041	-212,144,611	-18,222,108
Net income or loss from business this year - NPP	no.	1,145	259,900	365,885	113,820
	\$	-21,619,353	113,741,128	4,583,663,831	3,322,595,053



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#### **Part E: Business and professional items**

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Motor vehicle expenses	no.	47,770	89,240	30,290	12,960
	\$	347,902,693	732,484,512	298,104,270	150,774,061
Repairs & maintenance	no.	20,850	49,550	20,360	8,885
	\$	52,435,088	183,834,512	123,847,550	81,473,583
Other expenses	no.	56,965	107,010	37,500	16,860
	\$	1,288,975,859	4,904,255,142	4,291,187,514	3,701,365,239
Total expenses - PP	no.	3,840	8,645	3,440	1,620
	\$	270,772,752	998,909,673	774,795,856	558,279,322
Total expenses - NPP	no.	54,935	102,810	36,385	16,770
	\$	2,640,816,066	10,475,037,983	9,414,802,857	8,766,817,495
Total business expenses	no.	57,775	108,765	38,355	17,450
	\$	2,913,744,711	11,482,826,498	10,198,532,468	9,326,493,174
<b>Business Reconciliation Items</b>					
Deduction - environmental protection expenses	no.	30	60	25	5
	\$	108,274	101,122	72,317	21,374
Section 40-880 deduction	no.	55	135	65	45
	\$	191,984	397,336	243,882	289,806
Business deduction for project pool	no.	20	35	20	5
	\$	88,340	397,952	173,643	114,149
Small business and general business tax break	no.	7,615	19,390	9,270	5,045
	\$	85,917,564	246,244,887	153,228,263	103,099,051
Land degradation expenses	no.	95	330	175	80
	\$	365,164	1,951,378	1,551,639	1,122,422
Income reconciliation adjustments	no.	1,505	4,340	2,425	1,340
	\$	-22,701,096	-91,241,957	-90,680,096	-56,902,604
Expense reconciliation adjustments	no.	2,770	8,655	5,245	3,070
	\$	-2,081,845	-2,195,673	-769,253	3,580,482
<b>Net Business Income or Loss from Business this year</b>					
Net income or loss from business this year - PP	no.	3,850	8,700	3,460	1,635
	\$	-13,090,351	-14,248,427	-32,095,375	-49,253,845
Net income or loss from business this year - NPP	no.	55,115	103,090	36,450	16,770
	\$	2,020,320,455	5,035,169,023	3,001,501,018	2,568,899,592

# **Taxation statistics 2009–10**

## **Table 15: Personal tax**

### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		\$1,000,001-\$2,000,000	\$2,000,001-\$10,000,000	\$10,000,001 or more	Total
Motor vehicle expenses	no.	4,590	1,810	85	<b>689,670</b>
	\$	66,943,719	26,167,920	914,793	<b>3,495,891,920</b>
Repairs & maintenance	no.	3,225	1,445	90	<b>254,545</b>
	\$	41,769,881	28,437,333	2,201,336	<b>748,789,715</b>
Other expenses	no.	6,660	3,380	380	<b>945,700</b>
	\$	2,501,973,919	2,159,585,950	651,516,866	<b>24,657,426,935</b>
Total expenses - PP	no.	700	275	20	<b>81,280</b>
	\$	331,571,611	287,771,671	102,526,283	<b>4,803,332,587</b>
Total expenses - NPP	no.	6,865	3,665	445	<b>924,745</b>
	\$	7,540,476,617	13,078,993,736	11,595,481,184	<b>73,114,200,009</b>
Total business expenses	no.	7,055	3,730	450	<b>992,880</b>
	\$	7,858,836,922	13,395,977,062	10,637,744,677	<b>76,923,386,219</b>
<b>Business Reconciliation Items</b>					
Deduction - environmental protection expenses	no.	5	5	0	<b>525</b>
	\$	5,529	2,720	0	<b>872,762</b>
Section 40-880 deduction	no.	25	15	5	<b>880</b>
	\$	211,740	211,256	5,237	<b>2,892,475</b>
Business deduction for project pool	no.	5	5	0	<b>220</b>
	\$	31,522	60,256	0	<b>1,311,806</b>
Small business and general business tax break	no.	1,915	395	10	<b>79,965</b>
	\$	53,955,565	9,933,394	327,410	<b>950,669,910</b>
Land degradation expenses	no.	25	5	0	<b>1,785</b>
	\$	428,240	262,886	0	<b>9,328,820</b>
Income reconciliation adjustments	no.	520	200	15	<b>21,220</b>
	\$	-71,025,493	-235,632,458	-621,450,270	<b>-1,312,307,678</b>
Expense reconciliation adjustments	no.	1,410	670	40	<b>36,650</b>
	\$	3,403,679	-469,416	-252,971	<b>-8,138,287</b>
<b>Net Business Income or Loss from Business this year</b>					
Net income or loss from business this year - PP	no.	705	275	20	<b>85,350</b>
	\$	-37,323,169	-27,169,949	-3,965,293	<b>-587,856,428</b>
Net income or loss from business this year - NPP	no.	6,865	3,655	445	<b>963,130</b>
	\$	1,750,589,341	770,559,616	44,881,759	<b>23,190,301,463</b>

# ***Taxation statistics 2009–10***

## **Table 15: Personal tax**

### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Deferred non-commercial business losses PY - PP	no.	20	2,330	1,615	210
	\$	647,431	50,324,918	39,109,234	4,238,825
Deferred non-commercial business losses PY - NPP	no.	190	22,375	13,900	1,900
	\$	5,473,035	187,198,285	157,746,518	29,724,010
<b>Other Business and Professional Items</b>					
Trade debtors	no.	5	870	3,140	1,905
	\$	20,435	4,262,817	16,963,528	13,445,597
Trade creditors	no.	5	515	2,390	1,665
	\$	11,196	3,467,700	12,299,642	11,457,614
Total salary & wage expenses	no.	10	1,260	7,165	6,030
	\$	114,137	4,269,086	54,054,016	68,372,744
Payments to related entities	no.	5	530	2,395	1,820
	\$	35,366	1,598,819	15,820,080	17,504,458
Intangible depreciating assets 1st deducted	no.	5	285	375	135
	\$	2,097	1,034,042	2,853,038	1,662,538
Other depreciating assets 1st deducted	no.	75	17,475	35,740	13,760
	\$	611,300	121,171,074	363,098,422	186,863,793
Termination value - intangible depreciating assets	no.	0	65	115	60
	\$	0	425,406	2,479,438	869,307
Termination value - other depreciating assets	no.	5	2,480	7,070	3,480
	\$	322,033	27,293,434	96,000,541	51,175,111
ETO - STS group turnover	no.	20	90,290	204,620	74,995
	\$	331,304	491,678,197	5,848,117,286	4,595,993,438
ETO - net STS income	no.	20	90,195	204,555	74,985
	\$	238,170	270,651,901	3,475,801,906	2,573,778,246

# **Taxation statistics 2009–10**

## **Table 15: Personal tax**

### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Deferred non-commercial business losses PY - PP	no.	145	270	105	85
	\$	4,167,609	8,582,965	4,390,995	3,380,429
Deferred non-commercial business losses PY - NPP	no.	930	1,600	510	185
	\$	15,169,461	35,806,564	16,986,243	12,717,302
<b>Other Business and Professional Items</b>					
Trade debtors	no.	1,610	6,035	3,715	2,160
	\$	16,872,495	96,681,491	120,259,562	153,158,774
Trade creditors	no.	1,545	6,350	4,430	2,625
	\$	10,412,510	64,431,072	100,733,359	130,582,947
Total salary & wage expenses	no.	5,940	25,095	15,060	7,350
	\$	92,525,137	730,970,596	919,123,173	812,559,409
Payments to related entities	no.	1,560	5,780	3,830	2,280
	\$	19,551,990	115,203,421	130,387,853	118,549,747
Intangible depreciating assets 1st deducted	no.	70	175	110	50
	\$	1,101,353	3,116,012	1,982,705	1,601,002
Other depreciating assets 1st deducted	no.	8,065	17,615	7,080	3,315
	\$	125,576,724	351,156,782	209,807,910	117,027,723
Termination value - intangible depreciating assets	no.	35	95	55	25
	\$	453,629	2,200,721	1,521,346	1,221,315
Termination value - other depreciating assets	no.	2,230	5,160	2,100	955
	\$	39,438,994	132,152,712	88,802,252	66,657,692
ETO - STS group turnover	no.	705	475	125	55
	\$	39,334,500	22,045,464	6,777,944	2,651,303
ETO - net STS income	no.	705	475	125	55
	\$	21,636,734	9,533,694	2,311,578	930,223

# **Taxation statistics 2009–10**

## **Table 15: Personal tax**

### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

#### **Part E: Business and professional items**

		\$1,000,001-\$2,000,000	\$2,000,001-\$10,000,000	\$10,000,001 or more	Total
Deferred non-commercial business losses PY - PP	no.	55	20	5	<b>4,865</b>
	\$	2,090,654	857,573	51,702	<b>117,842,335</b>
Deferred non-commercial business losses PY - NPP	no.	95	75	15	<b>41,780</b>
	\$	8,122,109	7,007,507	1,497,063	<b>477,448,097</b>
<b>Other Business and Professional Items</b>					
Trade debtors	no.	1,060	730	35	<b>21,265</b>
	\$	98,656,328	100,018,319	31,479,793	<b>651,819,139</b>
Trade creditors	no.	1,270	820	35	<b>21,640</b>
	\$	132,220,739	287,817,842	78,120,322	<b>831,554,943</b>
Total salary & wage expenses	no.	2,635	1,100	50	<b>71,695</b>
	\$	478,660,733	391,929,957	69,240,347	<b>3,621,819,335</b>
Payments to related entities	no.	830	285	15	<b>19,330</b>
	\$	65,200,025	27,143,745	19,606,087	<b>530,601,591</b>
Intangible depreciating assets 1st deducted	no.	20	5	5	<b>1,230</b>
	\$	710,715	157,015	10,780	<b>14,231,297</b>
Other depreciating assets 1st deducted	no.	1,280	620	55	<b>105,085</b>
	\$	72,410,237	43,703,120	4,408,978	<b>1,595,836,063</b>
Termination value - intangible depreciating assets	no.	10	10	5	<b>470</b>
	\$	1,441,996	3,965,162	171,762	<b>14,750,082</b>
Termination value - other depreciating assets	no.	385	165	10	<b>24,040</b>
	\$	36,423,674	28,694,701	21,720,988	<b>588,682,132</b>
ETO - STS group turnover	no.	30	20	5	<b>371,335</b>
	\$	962,867	4,595,184	56,200	<b>11,012,543,687</b>
ETO - net STS income	no.	30	20	5	<b>371,165</b>
	\$	430,000	444,136	54,791	<b>6,355,811,379</b>